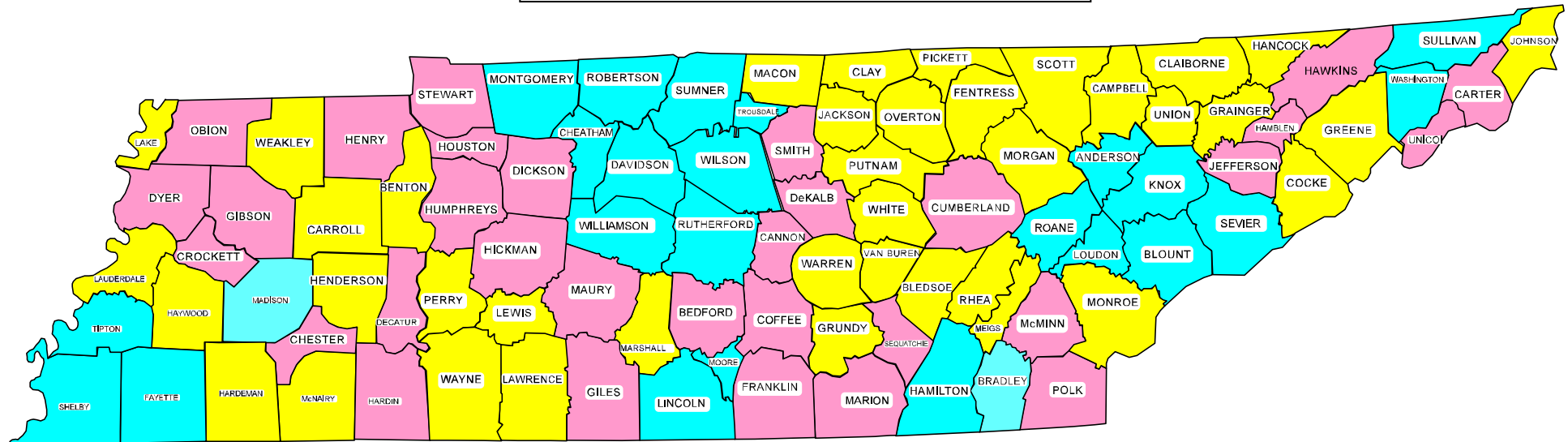


TENNESSEE JOBS TAX CREDIT ENHANCEMENT COUNTIES



LEGEND:

- | | |
|--|--|
| | Enhancement Counties: Tier 1: \$4,500 jobs tax credit with 15 year carry forward. |
| | Enhancement Counties: Tier 2: \$4,500 jobs tax credit with 15 year carry forward <u>plus</u> additional 3 years at \$4,500 per year with no carry forward. |
| | Enhancement Counties: Tier 3: \$4,500 jobs tax credit with 15 year carry forward <u>plus</u> additional 5 years at \$4,500 per year with no carry forward. |

NOTE: Jobs Tax Credit may be applied against a company's franchise and/or excise tax liability. To qualify for the Job Tax Credit a company must create 25 net new full-time jobs and increase capital investment by \$500,000 in a qualified business enterprise within a 36 month period.

July 1, 2014